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February 22, 2002

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Assistant Commissioner for Patents
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 Washington, D.C. 20231

RE: Complete Patent Application of Richard Jupe et al
Claiming Benefit of Serial No. 60/270,698; Filed: February 22, 2001
and Serial No. 60/292,426; Filed May 21, 2001
(Our Ref.: 4981*339 (PM-1979))

Sir:

Enclosed herewith are the complete application papers for a patent in the name
 of Richard Jupe, Ronald William Dwyer, Don Earl Laslie, Arlington L. Finley, Barbara G.
 Taylor, Cecil M. Smith and Vivian E. Willis entitled "**CIGARETTE AND FILTER WITH**
DOWNSTREAM FLAVOR ADDITION". Six sheets of drawing are also enclosed.

A check in payment of the filing fee, calculated as follows, is attached.

Basic Fee	\$740.00
Total number of claims in excess of 20 times (\$18) 43 claims total (23 x \$18)	\$414.00
Number of independent claims in excess of 3 times (\$84) 6 independent claims (3 x 84)	\$252.00
Fee for multiple dependent claims (\$280)	_____
TOTAL FILING FEE	\$1,406.00


Applicants claim the benefit of provisional applications Serial No. 60/270,698, filed February 22, 2001, and Serial No. 60/292,426, filed May 21, 2001.

Kindly send us the official filing receipt.

The Commissioner is hereby authorized to charge any additional fees under 37 CFR 1.16 et seq which may be required or credit any overpayment to Deposit Account No. 03-2775. This is a "general authorization" under 37 CFR 1.25(b), except that no automatic debit of the issue fee upon allowance is authorized. This letter is being submitted in triplicate.

Respectfully submitted,

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RMB/alh/188217
Enclosures

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